IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 5TH MARCH 2007 / 14TH PHALGUNA 1928

WP(C).No. 29803 of 2006(W)

PETITIONER:

M/S.TYRE CARE, CHILAVALOOR ROAD,
KOCHI-20, (REPRESENTED BY PARTNER)
PAUL JOSE, KATTUKKARAN HOUSE, AVENUE ROAD,
THRISSUR- DISTRICT.

BY ADV. SRI.TONY CHACKO

RESPONDENTS:
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1. **THE SALES TAX OFFICER,**
   IIND CIRCLE, THRIPUNITHURA.

2. **DEPUTY COMMISSIONER (APPEALS),**
   DEPARTMENT OF COMMERCIAL TAXES,
   ERNAKULAM.

3. **THE SPECIAL DEPUTY THAHSILDAR,**
   A.I.T. & S.T. COLLECTION,
   THRISSUR - DISTRICT.

BY SR.GOVT.PLEADER SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 05/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC.NO.29803/2006 W

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1:	**COPY OF THE ORDER OF DEPUTY COMMISSIONER (APPEAL), ERNAKULAM.**
EXT.P2&P3:	**COPY OF AN ASSESSMENT ORDERS FOR THE YEARS 1998-1999 AND 1999-2000.**
EXT.P4:	**COPY OF THE JUDGMENT OF HON'BLE HIGH COURT OF KERALA.**
EXT.P5&P6:	**COPY OF ACKNOWLEDGEMENT FOR RECEIPT OF MONEY.**
EXT.P7&P8:	**COPY OF REPRESENTATION.**

/TRUE COPY/

KSS

K.BALAKRISHNAN NAIR,J.

WP(C)NO.29803 OF 2006-W

Judgment

The petitioner has approached this Court, praying for a direction to refund the amount paid by him as per Exts.P5 and P6 receipts. The orders based on which those payments were made, have been reversed by the appellate authority, it is submitted. Ext.P1 is the order of the appellate authority.

2. I heard the learned Government Pleader appearing for the respondents also. He does not dispute the above submission of the petitioner. In view of the said position, the 1st respondent is directed to refund the amount paid by the petitioner as per Exts.P5 and P6. If any sales tax/KVAT arrears are payable by the petitioner, the said amount can be adjusted towards the liability of the petitioner. After adjusting the amount if any payable by the petitioner, the balance amount shall be refunded to him within one month from the date of receipt of a copy of this Judgment.

The Writ Petition is disposed of as above.

05.03.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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